

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:

	:	Case No.: 11-56738
Sartain, Madelyn Renee	:	
	:	Chapter 13
	:	
Debtor.	:	Judge Preston

**DEBTOR'S OBJECTION TO PROOF OF CLAIM NUMBER 20 FILED BY THE CITY
OF DUBLIN**

Now comes the Debtor, Madelyn Renee Sartain, by and through the undersigned counsel, and hereby objects to the Proof of Claim identified in this pleading and further moves the Court to reclassify the amount claimed to be owed by the Debtor. A Memorandum in Support is attached.

Respectfully submitted,
/s/ Sondra O. Bryson
Sondra O. Bryson (0083871)
Bryson Legal, LLC
844 S. Front St.
Columbus, OH 43206
Telephone: (614) 221-5379
Facsimile: (614) 443-7463
sbryson@brysonlegalohio.com
Attorney for the Debtor

MEMORANDUM IN SUPPORT

I. BACKGROUND INFORMATION

1. The Debtor filed this voluntary petition under Chapter 13 of the United States Bankruptcy Code on June 27, 2011.

2. On September 20, 2011 the City of Dublin filed Proof of Claim Number 20 claiming the Debtor owed \$8,142.04 in priority taxes for tax years 2004, 2005, 2006, and 2007.

II. CLAIM AT ISSUE

The following proof of claim is the subject of this Objection:

Claim No.: 20

Date Filed: September 20, 2011

Claimant: City of Dublin
5200 Emerald Parkway
Dublin, OH 43017-1006

Amount: Priority: \$8,142.04

II. BASIS FOR OBJECTION

1. The City of Dublin's Entire Claim is not Entitled to Priority Treatment

Only certain taxes are entitled to priority treatment in bankruptcy. 11 USC §507 outlines the order of priorities. Specifically, 11 USC §507(a)(8) gives priority to:

allowed unsecured claims of governmental units, only to the extent that such claims are for—

(A) a tax on or measured by income or gross receipts for a taxable year ending on or before the date of the filing of the petition

(i) for which a return, if required, is last due, including extensions after three years before the date of filing the petition;

(ii) assessed within 240 days before the date of the filing of the petition...; or

(iii) other than a tax of a kind specified in 523(a)(1)(B) or 523(a)(1)(C) of this title, not assessed before, but assessable, under applicable law or by agreement, after the commencement of the case (11 USC §507(a)(8)).

Here, it is clear from The City of Dublin's own proof of claim that the taxes for tax year 2004, 2005, and 2006 are not entitled to priority treatment. The amount of tax due for tax year

2004 is \$114.22. The tax return for tax year 2004 was received November 14, 2005. November 14, 2005 is more than three years prior to the petition date.

The amount of tax due for tax year 2005 is \$2,166.88. The tax return for tax year 2005 was received October 17, 2006. October 17, 2006 is more than three years prior to the petition date.

The amount of tax due for tax year 2006 is \$2,935.27. The tax return for tax year 2006 was received August 15, 2007. August 15, 2007 is more than three years prior to the petition date.

Based upon the City of Dublin's own proof of claim, the taxes for tax years 2004, 2005, and 2006 are not entitled to priority treatment. The amount of tax not entitled to priority treatment is \$5,216.34. Therefore, the City of Dublin's claim should be allowed as follows: 1) \$2,925.70 as priority and 2) \$5,216.34 as general unsecured.

Based upon the foregoing, the Debtor respectfully requests that this court enter an order allowing the City of Dublin's priority claim in the amount of \$2,925.70 and reclassifying the remaining claim of \$5,216.34 as a general unsecured claim.

Respectfully submitted,
/s/ Sondra O. Bryson
Sondra O. Bryson (0083871)
Bryson Legal, LLC
844 S. Front St.
Columbus, OH 43206
Telephone: (614) 221-5379
Facsimile: (614) 443-7463
sbryson@brysonlegalohio.com
Attorney for the Debtor

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:

	:	Case No.: 11-56738
Sartain, Madelyn Renee	:	
	:	Chapter 13
	:	
Debtor.	:	Judge Preston

**NOTICE OF DEBTOR'S OBJECTION TO PROOF OF CLAIM NUMBER 20 FILED
BY THE CITY OF DUBLIN**

The Debtor has filed an Objection to proof of claim number 20 in this bankruptcy case.

Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.

If you do not want the court to reduce, modify, or eliminate your claim, then on or before **thirty (30) days from the date set forth in the certificate of service for the objection to claim**, you must file with the court a response explaining your position by mailing your response by regular U.S. Mail to Clerk of Court, 170 N. High St., Columbus, OH 43215 OR your attorney must file a response using the court's ECF System.

The court must **receive** your response on or before the above date.

You must also send a copy of your response either by 1) the court's ECF System or by 2) regular U.S. Mail to Sondra O. Bryson, 844 S. Front St., Columbus, OH 43206 and to the parties listed on the certificate of service.

If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to claim and may enter an order reducing, modifying, or eliminating your claim without further notice or hearing.

CERTIFICATE OF SERVICE

I hereby certify that on March 6, 2012 a copy of the foregoing Debtor's Objection to Proof of Claim Number 20 Filed by the City of Dublin was served on the following Registered ECF Participants, electronically through the Court's ECF system at the email address registered with the court:

U.S. Trustee
Frank M Pees, Chapter 13 Trustee
Matthew R. Duncan
Erin Jochim
Patrick J. Keating

and on the following parties by Ordinary U.S. Mail:

U.S. Trustee
170 N. High St., Suite 200
Columbus, OH 43215

Frank M. Pees
130 E. Wilson Bridge Rd.
Suite 200
Worthington, OH 43085-2391

Madelyn Renee Sartain
6510 Royal Dublin Court
Dublin, OH 43016

City of Dublin
5200 Emerald Parkway
Dublin, OH 43017-1006

Bank of America, NA
2380 Performance Drive
Richardson, TX 75082

East Bay Funding, LLC
c/o Resurgent Capital Services
PO Box 288
GREENVILLE, SC 29603

JS & Associates Appraisal Services, LLC
P.O. Box 29637
Columbus, OH 43229-0637

Recovery Management Systems Corporation
25 SE 2nd Avenue, Suite 1120
Miami, FL 33131

/s/ Sondra O. Bryson
Sondra O. Bryson